

DECLARATION OF MONIQUE E. YINGLING

I, Monique E. Yingling, hereby declare:

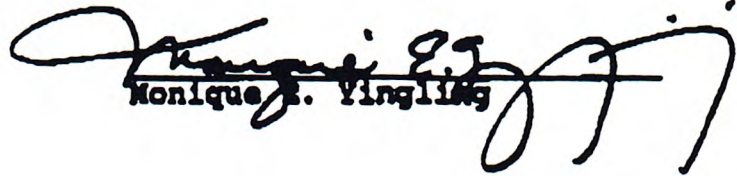
1. I am a partner with the law firm of Zuckert, Scoutt & Rasenberger in Washington, D.C. I represent a number of Churches of Scientology and individual Church of Scientology staff before the Internal Revenue Service. I have personal knowledge of the facts set forth below, and if called upon to do so, could and would competently testify thereto.

2. I have had numerous contacts with Sandra Baker, a Revenue Officer in the IRS Los Angeles Office, related to assessments made against various Churches of Scientology and individual Church of Scientology staff and her attempts to collect on those assessments in violation of IRS policies and procedures and in violation of the Internal Revenue Code. It is Ms. Baker's activities in that regard that form the basis for the Complaint filed in C.S.C. v. U.S. In a recent meeting and in telephone conversations with Beverly Blanke, an Appeals Officer in the IRS Los Angeles office, regarding 100% penalty assessments made by Ms. Baker against various Church of Scientology staff, Ms. Blanke informed me that Ms. Baker has relied on statements of Vicki Aznaran for much of the information upon which she based the assessments in question. Ms. Blanke related a number of allegedly factual statements that Ms. Aznaran had made to Ms. Baker which resulted in the assessment of 100% penalties against various Church of Scientology staff. From my own personal

knowledge of the facts in question, the bulk of the allegations are false.

I declare under penalties of perjury that the foregoing is true and correct.

Executed in Washington, D.C. this 25<sup>th</sup> day of August, 1992.

  
Monique E. Vingling